

9. Cleaning electric plant equipment when not incidental to maintenance work.

10. Repacking glands and replacing gauge glasses.

Materials and Expenses:

11. Lubricants and control system oils.

12. Generator cooling gases.

13. Circulating water purification supplies.

14. Cooling water purchased.

15. Motor and generator brushes.

506 Miscellaneous steam power expenses (Major only).

This account shall include the cost of labor, materials used and expenses incurred which are not specifically provided for or are not readily assignable to other steam generation operation expense accounts.

ITEMS

Labor:

1. General clerical and stenographic work.

2. Guarding and patrolling plant and yard.

3. Building service.

4. Care of grounds including snow removal, cutting grass, etc.

5. Miscellaneous labor.

Materials and Expenses:

6. General operating supplies, such as tools, gaskets, packing waste, gauge glasses, hose, indicating lamps, record and report forms, etc.

7. First-aid supplies and safety equipment.

8. Employees' service facilities expenses.

9. Building service supplies.

10. Communication service.

11. Miscellaneous office supplies and expenses, printing and stationery.

12. Transportation expenses.

13. Meals, traveling and incidental expenses.

14. Research, development, and demonstration expenses.

507 Rents.

This account shall include all rents of property of others used, occupied or operated in connection with steam power generation. (See operating expense instruction 3.)

508 Operation supplies and expenses (Nonmajor only).

This account shall include the cost of materials used and expenses incurred in the operation of steam power generating stations.

ITEMS

1. Chemicals and boiler inspection fees.

2. Lubricants and control system oils.

3. Boiler feed water purchased and pumping supplies.

4. Generator cooling gases.

5. Circulating water purification supplies.

6. Cooling water purchased.

7. Motor and generator brushes.

8. General operating supplies, such as tools, gaskets, packing waste, gauge glasses, hose, indicating lamps, record and report forms, etc.

9. First-aid supplies and safety equipment.

10. Employees' service facilities expenses.

11. Building service supplies.

12. Communication service.

13. Miscellaneous office supplies and expenses, printing and stationery.

14. Transportation expenses.

15. Meals, traveling and incidental expenses.

509 Allowances.

This account shall include the cost of allowances expensed concurrent with the monthly emission of sulfur dioxide. (See General Instruction No. 21.)

510 Maintenance supervision and engineering (Major only).

This account shall include the cost of labor and expenses incurred in the general supervision and direction of maintenance of steam generation facilities. Direct field supervision of specific jobs shall be charged to the appropriate maintenance account. (See operating expense instruction 1.)

511 Maintenance of structures (Major only).

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of steam structures, the book cost of which is includible in account 311, Structures and Improvements. (See operating expense instruction 2.)

512 Maintenance of boiler plant (Major only).

A. This account shall include the cost of labor, materials used and expenses incurred in the maintenance of steam plant, the book cost of which is includible in account 312, Boiler Plant Equipment. (See operating expense instruction 2.)

B. For the purpose of making charges hereto and to account 513, Maintenance of Electric Plant, the point at which